

be wanted, will admit a further reduction of taxes equal to the amount.

Among the claims that justice requires to be made, the condition of the inferior revenue officers will merit attention. It is a reproach to any government to waste such an immensity of revenue in sinecures and nominal and unnecessary places and offices, and not allow even a decent livelihood to those on whom the labour falls. The salary of the inferior officers of the revenue has stood at the petty pittance of less than fifty pounds a year for upwards of one hundred years. It ought to be seventy. About one hundred and twenty thousand pounds applied to this purpose, will put all those salaries in a decent condition.

This was proposed to be done almost twenty years ago, but the treasury-board then in being startled at it, as it might lead to similar expectations from the army and navy; and the event was, that the King, or somebody for him, applied to parliament to have his own salary raised an hundred thousand a year, which being done, every thing else was laid aside.

With respect to another class of men, the inferior clergy, I forbear to enlarge on their condition; but all partialities and prejudices for, or against, different modes and forms of religion aside, common justice will determine, whether there ought to be an income of twenty or thirty pounds a year to one man, and of ten thousand to another. I speak on this subject with the more freedom, because I am known not to be a Presbyterian; and therefore the cant cry of court sycophants, about church and meeting, kept up to amuse and bewilder the nation, cannot be raised against me.

Ye simple men, on both sides the question, do ye not see through this courtly craft? If ye can be kept disputing and wrangling about church and meeting, ye just answer the purpose of every courtier, who lives the while on the spoil of the taxes, and laughs at your credulity. Every religion is good that teaches man to be good; and I know of none that instructs him to be bad.

All the before-mentioned calculations, suppose only sixteen millions and an half taxes paid into the exchequer, after the expence of collection and drawbacks at the custom-house and excise-office are deducted; whereas the sum paid into the exchequer is very nearly, if not quite, seventeen millions. The taxes raised in Scotland and Ireland are expended in those countries, and therefore their savings will come out of their own taxes; but if any part be paid into the English exchequer, it might be remitted. This will not make one hundred thousand pounds a year difference.

There now remains only the national debt to be considered. In the year 1789, the interest, exclusive of the tontine, was 9,150,138l. How much the capital has been reduced since that time the minister best knows. But after paying the interest, abolishing the tax on houses and windows, the commutation tax, and the poor rates; and making all the provisions for the poor,

for the education of children, the support of the aged, the disbanded part of the army and navy, and encreasing the pay of the remainder, there will be a surplus of one million.

The present scheme of paying off the national debt appears to me, speaking as an indifferent person, to be an ill-concerted, if not a fallacious job. The burthen of the national debt consists not in its being so many millions, or so many hundred millions, but in the quantity of taxes collected every year to pay the interest. If this quantity continue the same, the burthen of the national debt is the same to all intents and purposes, be the capital more or less. The only knowledge which the public can have of the reduction of the debt, must be through the reduction of taxes for paying the interest. The debt, therefore, is not reduced one farthing to the public by all the millions that have been paid; and it would require more money now to purchase up the capital, than when the scheme began.

Digressing for a moment at this point, to which I shall return again, I look back to the appointment of Mr. Pitt, as minister.

I was then in America. The war was over; and though resentment had ceased, memory was still alive.

When the news of the coalition arrived, though it was a matter of no concern to me as a citizen of America, I felt it as a man. It had something in it which shocked, by publicly sporting with decency, if not with principle. It was impudence in Lord North; it was want of firmness in Mr. Fox.

Mr. Pitt was, at that time, what may be called a maiden character in politics. So far from being hackneyed, he appeared not to be initiated into the first mysteries of court intrigue. Every thing was in his favour. Resentment against the coalition served as friendship to him, and his ignorance of vice was credited for virtue. With the return of peace, commerce and prosperity would rise of itself; yet even this encrease was thrown to his account.

When he came to the helm the storm was over, and he had nothing to interrupt his course. It required even ingenuity to be wrong, and he succeeded. A little time shewed him the same sort of man as his predecessors had been. Instead of profiting by those errors which had accumulated a burthen of taxes unparalleled in the world, he sought, I might almost say, he advertised for enemies, and provoked means to encrease taxation. Aiming at something, he knew not what, he ransacked Europe and India for adventures, and abandoning the fair pretensions he began with, became the knight errant of modern times.

It is unpleasant to see character throw itself away. It is more so to see one's-self deceived. Mr. Pitt had merited nothing, but he promised much. He gave symptoms of a mind superior to the meanness and corruption of courts. His apparent candour encouraged expectations; and the public confidence, stunned, wearied, and confounded by a chaos of parties, revived and attached itself to him. But mistaking, as he has done, the disgust of the nation against the coalition, for merit in himself, he has rushed